



ROA STATEMENT

Reserve Officers Association of the United States
One Constitution Avenue, NE, Washington, DC 20002-5655

Toll-Free: (800) 809-9448
Direct: (202) 479-2200
www.roa.org

October 2004

TAX CREDITS FOR EMPLOYERS OF RESERVISTS

ROA continues to support tax credits for employers of Reservists and National Guardsmen. This position is a result of problems faced by employers of Reserve members who support our forces when they are mobilized. The extended mobilization and stop-loss authorities enacted by the president and the service secretaries to support Operations Iraqi Freedom and Enduring Freedom in Afghanistan has served to only exacerbate these problems.

Many employers want to extend pay and benefit coverage to Reservists but are finding this to be an unanticipated, long-term expense as operations in Iraq and Afghanistan move to multiple years of mobilization. Reservists are finding reemployment and employment difficult for the very same reason.

As reservists' employers shoulder the burden of extra costs to support their employees' participation in the military they become direct contributors to our nation's defense. Employer pressure is listed as one of the top reasons for Reservists to quit military service.

ROA is disappointed to learn of recent action by the House that defeated by voice vote an attempt to revive Landrieu amendment 3123 to Senate Report S.1637, which would have provided a credit for replacement employees of Ready Reserve-National Guard employees called to active military duty

ROA strongly urges Congress to support employer tax credits as a means to eliminate civilian employment conflict and support Reserve recruitment and retention efforts.

Robert A. McIntosh
Major General, USAFR (Ret.)
Executive Director